



FINANCIAL STATEMENT ANALYSIS AND REPORTING

PROF. ANIL K. SHARMA

Department of Management Studies
IIT Roorkee

TYPE OF COURSE : Rerun | Elective | UG/PG

COURSE DURATION : 12 weeks (18 Jan' 21 - 09 Apr' 21)

EXAM DATE : 24 Apr 2021

INTENDED AUDIENCE : It is an elective course for UG/PG. Anyone interested in Financial Analysis.

INDUSTRIES APPLICABLE TO : All industries/companies

PREREQUISITES : None

COURSE OUTLINE :

Financial Analysis and reporting is an integral part of overall financial analysis carried out by various business organizations in India and all around the world. It depicts the financial health of any company and helps the companies to augment their financial resources and management of generated funds efficiently. It compels the business firms to remain judicious in fund allocation to different activities and sub activities and use the generated funds carefully. Financial analysis guides the companies about their future course of action and the direction that any particular company should move on.

ABOUT INSTRUCTOR :

Prof. Anil K. Sharma an Associate Professor in the Department of Management Studies, IIT Roorkee is M.Com and M. Phil, First Class First and Gold Medalist and Ph.D. in Financial Management from Punjab University Chandigarh. He has been working at IIT Roorkee for more than 17 years and has more than 24 years teaching experience in total. His area of interest is finance and accounting. He has equally good interest in research in the same area. He has published more than 125 research papers in International and National refereed journals and refereed conference. He is the chief editor of two International Journals and, is in the editorial board for three International Journals and reviewer to more than twenty International and national Journals.

COURSE PLAN :

Week 1: Introduction, Indian Economy, Industry & Industrial scenario in India

Week 2: Content of annual reports, Quality of financial reporting

Week 3: Nature & objectives of Financial Statements

Week 4: Income Statement, Balance Sheet

Week 5: Balance Sheet, Cash Flow Statement, Sources of financial information

Week 6: Tools and techniques of financial statement analysis

Week 7: Ratio Analysis, Cash flow statement

Week 8: Cash flow statement, Comparative Statement, Common Size Statement

Week 9: Report preparation of financial statement analysis

Week 10: Inter-company transactions and profit confirmations, Minority interest

Week 11: Balance Sheet Under Income Tax Act, Balance Sheet Under Companies Act

Week 12: Window dressing, Recent scandals in financial reporting